



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बोरवार, 2 मई, 1991/12 वैशाख, 1913

हिमाचल प्रदेश सरकार

भावकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 27 अप्रैल, 1991

संख्या ई० एक्स० एन०-एफ० (11)-2/90.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश साधारण विक्रय कर अधिनियम, 1968 (1968 का 24) की धारा 40 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश साधारण विक्रय कर नियम, 1970 (जिन्हें इसमें इसका पश्चात् कथित कहा गया है) में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं :—

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh General Sales Tax (Amendment) Rules, 1991.

(2) These shall come into force with immediate effect.

2. *Substitution of Rule 21.*—For rule 21 of the said rules, the following shall be substituted, namely:—

“21. *Period of returns.*—Every registered dealer, other than those referred to in rule 18 shall furnish returns in Form S. T. VIII or S. T. IX or both, as the case may be quarterly within 30 days, from the expiry of each quarter.”

3. *Insertion of new rules 22 and 23.*—After rule 21 of the said rules, the following new rules 22 and 23 shall be inserted, namely:—

“22. Subject to the provisions of rule 24 the return periods fixed for any dealer shall remain in force for not less than three years and thereafter shall continue to remain in force until the appropriate Assessing Authority fixes a different return period in accordance with these rules.

23. The appropriate Assessing Authority shall, in exercising his discretion under these rules, pay due regard to such figures of the dealer's a turnover for the three years immediately preceding as may be available to him.”

4. *Amendment of rule 24.*—In rule 24 of the said rules, for the words and figures “sub-rule (2) of rule 21”, the words and figures “rules 21 and 22” shall be substituted.

आदेश द्वारा,

एस0 एम0 सिद्धू,
वित्तियुक्त एवं सचिव।

[Authoritative English text of this Department notification No. EXN-F (11)-2/90 dated 27-4-1991 as required under Article 343 (3) of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 27th April, 1991

No. EXN-F (11)-2/90.—In exercise of the powers conferred by section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor of Himachal Pradesh is pleased to make the following rules, further to amend the Himachal Pradesh General Sales Tax Rules, 1970 (hereinafter called the said rules), as amended from time to time, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh General Sales Tax (Amendment) Rules, 1991.

(2) These shall come into force with immediate effect.

2. *Substitution of rule 21.*—For rule 21 of the said rules, the following shall be substituted, namely:—

“21. *Period of returns.*—Every registered dealer, other than those referred to in rule 18 shall furnish returns in Form S. T. VIII or S. T. IX or both, as the case may be quarterly within 30 days from the expiry of each quarter.”

3. *Insertion of new rules 22 and 23.*—After rule 21 of the raid rules, the following new rules 22 and 23 shall be inserted, namely:—

“22. Subject to the provisions of rule 24 the return periods fixed for any dealer shall remain in force for not less than three years and thereafter shall continue to remain in force until the appropriate Assessing Authority fixes a different return period in accordance with these rules.

23. The appropriate Assessing Authority shall, in exercising his discretion under these rules, pay due regard to such figures of the dealer's turnover for the three year immediately preceding as may be available to him.”

4. *Amendment of rule 24.*—In rule 24 of the said rules, for the words and figures “sub-rule (2) of rule 21”, the words and figures “rules 21 and 22” shall be substituted.

By order,
S. S. SIDHU,
Financial Commissioner-cum-Secretary.

